

SALES OF MOTOR VEHICLES TO NONRESIDENTS

NONRESIDENT STATE TAX RATE SCHEDULES and ARIZONA COUNTY TAX RATE SCHEDULES

REVISED MARCH 1, 2007

For use in the Department's **WORKSHEET** to compute Arizona Transaction Privilege Tax (adjusted to the state tax rate of the Nonresident), County Excise Tax, and the Form TPT-1 Deduction Amount.

Enter the nonresident's state tax rate on LINE 2 of the WORKSHEET:

STATE	TAX %	ENTER:
AL	2.0%	0.020
AK	0.0%	0.000
CO	2.9%	0.029
GA	4.0%	0.040
HI	4.0%	0.040
IA	5.0%	0.050
KS	5.3%	0.053
LA	4.0%	0.040
ME	5.0%	0.050

STATE	TAX %	ENTER:
MA	5.0%	0.050
MO	4.225%	0.04225
MT	0.0%	0.000
NE	5.50%	0.055
NH	0.00%	0.000
NM	3.00%	0.030
NY	4.00%	0.040
NC	3.00%	0.030

STATE	TAX %	ENTER:
ND	5.00%	0.050
OH	5.50%	0.055
OR	0.00%	0.000
SC*	5.00%	0.050
UT	4.75%	0.0475
VA	3.00%	0.030
WI	5.00%	0.050
WY	4.00%	0.040

* Max. state
tax is \$300

Enter the applicable Arizona county tax rate on LINE 4 of the WORKSHEET:

COUNTY	TAX %	ENTER:
APA	0.5%	0.005
COH	0.5%	0.005
COC	1.125%	0.01125
GLA	1.00%	0.010
GRA	0.5%	0.005

COUNTY	TAX %	ENTER:
GRN	0.5%	0.005
LAP	1.00%	0.010
MAR	0.7%	0.007
MOH	0.25%	0.0025
NAV	0.50%	0.005

COUNTY	TAX %	ENTER:
PMA	0.50%	0.005
PNL	1.00%	0.010
STC	1.00%	0.010
YAV	0.75%	0.0075
YMA	1.10%	0.011

Nonresidents from AR, DE, D.C., MD, MS, OK, SD, and WV: These states do not provide "reciprocity" for taxes paid in Arizona. (In other words, these states do not allow a credit for Arizona tax.) A.R.S. § 42-5061(A)(28)(a) provides an exemption from Arizona transaction privilege tax and county excise tax for motor vehicle sales to nonresidents who are from these states. The nonresident purchaser must obtain a 90-Day Nonresident Registration Permit and must complete an Arizona Form 5000.

Nonresidents from CA, CT, FL, ID, IL, IN, KY, MI, MN, NV, NJ, PA, RI, TN, TX, VT, AND WA: Because these states have higher tax rates than Arizona's 5.6% transaction privilege tax rate, motor vehicle sales to nonresidents from these states are subject to Arizona taxes if the nonresident purchaser takes possession of the vehicle in Arizona. These states will allow a credit for the **state** tax paid in Arizona.